

**Idaho State Board of Education**

**GOVERNING POLICIES AND PROCEDURES**

**SECTION: V. FINANCIAL AFFAIRS**

**Subsection: U. Entertainment and Related Expenses**

**April 2002**

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The chief executive officer and his or her designated employees are authorized to use foundation and local funds for entertainment and related expenses for official functions. Public relations expenses, such as flowers and plaques, social and business club memberships, charitable donations and contributions, and other out-of-pocket expenses are reimbursable if they are reasonable, necessary, and related to the function of the institution as determined by the chief executive officer. These expenses shall be properly documented to support the business purpose of the expenditure. In addition, actual expenses shall be reported to the Board upon request.